Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

(Original) A method of making a semiconductor device, comprising:
 forming a functional layer provided with a semiconductor element on a
 substrate with a sacrificial layer therebetween; and

detaching the functional layer from the substrate by etching the sacrificial layer,

the sacrificial layer including an N-type Al(x1)Ga(1-x1)As layer; the functional layer including an Al(x2)Ga(1-x2)As semiconductor layer, where x1 > x2;

at least one of hydrochloric acid and hydrofluoric acid with a concentration of 0.01% to 5% by weight being used as an etchant for the sacrificial layer; and

the sacrificial layer being etched by the etchant while the sacrificial layer is irradiated with light.

- 2. (Original) The method of making a semiconductor device according to Claim 1, x1 in the sacrificial layer including the N-type Al(x1)Ga(1-x1)As layer, and x2 in the functional layer including the Al(x2)Ga(1-x2)As semiconductor layer, satisfying the relationship x1 x2 \geq 0.1.
- 3. (Original) The method of making a semiconductor device according to Claim 1, x1 in the sacrificial layer including the N-type Al(x1)Ga(1-x1)As layer being 0.95 or more.
- 4. (Original) The method of making a semiconductor device according to Claim 3, x1 in the sacrificial layer including the N-type Al(x1)Ga(1-x1)As layer being 1.0.

5. (Original) The method of making a semiconductor device according to Claim 1, further comprising:

attaching a film to the functional layer formed on the substrate, the functional layer provided with the semiconductor element being detached from the substrate in that state.

- 6. (Original) The method of making a semiconductor device according to Claim 1, the semiconductor element including at least one of a light-emitting diode, a surface-emitting laser, a photodiode, a high electron mobility transistor, an inductor, a capacitor, a resistor, and a heterojunction bipolar transistor.
- 7. (Original) The method of making a semiconductor device according to Claim 1, further comprising:

forming an isolating groove in the functional layer, the sacrificial layer being etched in that state to detach the functional layer from the substrate.

- 8. (Original) The method of making a semiconductor device according to Claim 7, the isolating groove being formed by at least one of dry etching and wet etching.
- 9. (Original) The method of making a semiconductor device according to Claim 7, the isolating groove having a depth that reaches at least the sacrificial layer.
- 10. (Original) The method of making a semiconductor device according to

 Claim 9, the sacrificial layer being etched by placing the etchant into the isolating groove to

 detach the functional layer from the substrate.
- 11. (Original) The method of making a semiconductor device according to Claim 1, further comprising:

bonding the detached functional layer provided with the semiconductor element to a second substrate that is different from the substrate.

- 12. (Original) The method of making a semiconductor device according to Claim 11, the second substrate that is different from the substrate including at least one of silicon, quartz, sapphire, metal, ceramic, and plastic films.
- 13. (Original) The method of making a semiconductor device according to Claim 11, further comprising:

connecting the semiconductor element provided on the functional layer, which is bonded to the second substrate that is different from the substrate, to a circuit disposed on the second substrate.

14.-18 (Canceled)